

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. NO.: 2986-01  
BILL NO.: HB 1357  
SUBJECT: Jackson County: Sports and Amusement  
TYPE: Original  
DATE: January 25, 2000

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**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON STATE FUNDS</b>			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
General Revenue	(\$435,134)	(\$537,825)	(\$553,960)
School District Trust	(\$145,045)	(\$179,275)	(\$184,653)
<b>Total Estimated Net Effect on <u>All</u> State Funds*</b>	<b>(\$580,179)</b>	<b>(\$717,100)</b>	<b>(\$738,613)</b>

**\*Subject to Appropriation**

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
FUND AFFECTED	FY 2001	FY 2002	FY 2003
<b>Local Government*</b>	<b>\$580,179</b>	<b>\$717,100</b>	<b>\$738,613</b>

**\*Subject to Appropriation**

Numbers within parentheses: ( ) indicate costs or losses.

This fiscal note contains 3 pages.

**FISCAL ANALYSIS**

**ASSUMPTION**

Officials of the **Department of Revenue** stated this proposal would have no administrative impact on the Department, however, there would be fiscal impact to certain state funds. Officials stated fiscal impact is unknown.

Officials of the **City of Kansas City Manager's Office** assume that the sales tax revenues at issue are collected by the state and would have no fiscal impact to Kansas City revenues.

Officials of the **Jackson County Sports Complex Authority** made some sales tax income estimates based on the state tax rate of 4.225%. Officials estimated that in 1999 the sales tax revenues generated at both sports complexes totaled \$713,957.20.

**Oversight** assumes that the state's portion would be 4% rather than 4.225% and calculated the revenue loss based on that assumption. Oversight assumed a 3% growth rate for inflation.

<u>FISCAL IMPACT - State Government</u>	FY 2001 (10 Mo.)	FY 2002	FY 2003
<b>GENERAL REVENUE FUND</b>			
<u>Loss</u> to General Revenue	(\$435,134)	(\$537,825)	(\$553,960)
<b>SCHOOL DISTRICT TRUST FUND</b>			
<u>Loss</u> to School District Trust	(\$145,045)	(\$179,275)	(\$184,653)
<b>TOTAL ESTIMATED NET EFFECT TO STATE FUNDS*</b>	<b><u>(\$580,179)</u></b>	<b><u>(\$717,100)</u></b>	<b><u>(\$738,613)</u></b>

**\*Subject to Appropriation**

<u>FISCAL IMPACT - Local Government</u>	FY 2001 (10 Mo.)	FY 2002	FY 2003
<u>Income</u> to Jackson County Sports Complex Authority from sales tax*	<u>\$580,179</u>	<u>\$717,100</u>	<u>\$738,613</u>

**\*Subject to appropriation**

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FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

DESCRIPTION

Subject to appropriation and in addition to existing appropriations, this bill requires that the state portion of all sales tax revenue generated within the Harry S Truman Sports Complex be placed in the Jackson County Convention and Sports Complex Fund and used solely for maintaining and refurbishing the complex.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Revenue  
Kansas City Manager's Office  
Jackson County Sports Complex Authority

A handwritten signature in black ink, appearing to read "Jeanne Jarrett".

Jeanne Jarrett, CPA  
Director  
January 25, 2000